CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

We hereby consent to the use in this Form S-1 Registration Statement of our report, dated March 7, 2003 except for Note 18, as to which the date is April 14, 2003, relating to the consolidated financial statements of Metropolitan Health Networks, Inc. and Subsidiaries, and to the reference of our Firm under the caption "Experts" in the Prospectus.

KAUFMAN, ROSSIN & CO.

Miami, Florida December 15, 2003

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Date:	December 16, 2003
To:	David Gartner Fax #: (561) 805-8508
Of:	Metropolitan Health Networks, Inc.
	Phone #: (561) 805-8500
From:	Patrick F. Gannon Phone #: (305) 858-5600
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